

# The Anderson Intelligencer.

An Independent Journal--Devoted to Politics, Literature, News, Morals, Agriculture, Science and Art.

BY FEATHERSTON & HOYT.

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## Blue Ridge Railroad.

From the Charleston Courier.

### To the Hon. Edward G. Palmer.

A few days ago I received the *South Carolinian* of August 5th, in which is published a letter from you to Mr. M. W. Gary, on the subject of the Blue Ridge Railroad. It was copied from the *Edgefield Advertiser*, and I presume, will have a rapid circulation in the District papers.

In that letter you assert that the cost of the road in South Carolina and Georgia, up to the first of December, 1859, had exceeded the estimate to the amount of \$600,000. You also charge the officers of the Company with having "grossly violated the conditions of their charter," and of having acted in "bad faith."

Though I am most averse to personal controversy, I am constrained to appear in defence of the officers of the Company.

I do not intend to present an official statement of the cost of the road in South Carolina and Georgia. This I cannot do without the assistance of the Treasurer and Chief Engineer, who are not in the city. Besides, it would take a long time to dissect and apportion the many accounts comprising the expenditure of two and a half millions of dollars, so as to make an accurate statement of the cost of the road in each of the States through which it passes. Your letter appears in the midst of the canvass for the election of members to the Legislature. In order to counteract its effect upon the elections, it is necessary that my reply should be prompt. Want of time and of needful assistance for an accurate statement of the cost of the road in South Carolina and Georgia, must confine me to a strict reply.

You assume \$3,634,034 to be the estimated cost of completing the road in South Carolina and Georgia on the first of November, 1856. For the present purpose I will take that to be correct. From the report of the Treasurer, and certain assumptions and calculations of your own, you attain to the conclusion of an "excess of cost over the estimate up to December, 1859," to the amount of \$600,000.

I will examine your statement in the sense in which nine persons out of ten will understand it, viz: That the actual cost of constructing the road in South Carolina and Georgia, to December, 1859, exceeded the estimated cost to the amount of \$600,000. An Engineer's estimate of cost is made up by a calculation of the several kinds of work and material necessary to make a railroad completed or only half finished, as he may be directed, and the quantities and prices of each, by which he obtains the sum total of the costs. When you compare the actual cost with the estimated cost, you must restrict the comparison to the subjects of cost in the estimate. If you charge, as actual cost, interest and discount on bonds, the expenses of law suits and the like, of course, the actual cost must exceed the estimated cost, for none of those contingent charges are comprised in the estimate.

I think I can show in your statement of the "excess of cost over the estimate," errors to an amount exceeding \$500,000.

It is necessary, in order to make plain your errors and mis-statements, that I should present the Treasurer's account of "expenditures" in his report of 1859, and also your statement by which you attain a result so surprising.

It may be proper to premise for persons not acquainted with book-keeping, that the Treasurer's books are kept in the usual form. In his report he has headed the Debtor side of the account "Receipts," and the Creditor side "Expenditures." All the entries in the two columns are not actual receipts and expenditures, but some are made (as is necessary) to explain the true state of the account, and exhibit the correct balance of the transactions which are entered:

"EXPENDITURES."	
For construction,	\$1,078,320.11
Iron,	101,230.01
Engineering,	166,399.46
Expense--Salaries, Printing, Legal Advice, Suit of Bangs & Co.,	79,289.19
Real Estate for Deposits, &c.,	9,274.95
Right of way in S. Carolina,	\$4,395.00
Right of way in Georgia,	3,775.00
	8,170.00
Right of way in N. Carolina,	1,630.00
Right of way in Tennessee,	8,358.50
	9,988.50
Locomotives and Cars,	38,741.95
Interest on mortgage bonds, \$44,705.98	
Less on sale of Bonds and Stock,	37,381.01
	82,085.99
Due by Anson Bangs & Co.,	2,082.30
Due by sundry contractors,	9,311.14
Transportation expenses,	4,102.36
Repairs of Road way,	1,701.58
Sundry open accounts,	4,013.95
	\$2,594,712.48

The following is your statement: "By the Report of the Treasurer, up to the 1st of November, 1859, there was actually paid out \$2,594,000.00. And there was reserved in Cash Bonds and Stock, for the comple-

tion of contracts,	149,129.00
"Actually paid out and (due) for work done,"	\$2,742,129.00
Add Col. Gwynn's estimate of additional cost of completing the road to Clayton, Ga., made in December, 1859,	1,657,000.00
"Sum total of the cost of the road to Clayton,"	\$4,400,129.00
You add your estimate of the cost of finishing the road from Clayton to the North Carolina line, 9 miles,	135,000.00
"Sum total for South Carolina and Georgia,"	\$4,535,129.00
You then deduct--	
Your own estimate of the cost of the road in Tennessee, \$166,666.00	
Rolling Stock on the road, 60,000.00	
Amount of Engineering charged to North Carolina and Tennessee in November, 1856,	53,780.00
	280,446.00

"For work done in South Carolina and Georgia,"	\$4,254,680.00
You then deduct your estimate, made 1st November, 1856, of the cost of the road in South Carolina and Georgia to that date,	3,654,034.00
	\$600,646.00

The sum total of expenditures in the Treasurer's account, which you have charged to the cost of the road in South Carolina and Georgia, comprises many items which did not enter into Colonel Gwynn's estimate of the cost of completing the road in those States, and were not expended in construction, and, therefore, should not have been charged in your statement to the cost of the road in those States. These items are: "Expenses, salaries, printing," &c., "right of way in North Carolina and Tennessee," "interest on bonds," "loss on sale of bonds and stock," "debt due by Anson Bangs & Co.," the amount "due by contractors" being for advances made to them on account of their work, "transportation expenses," (that is, of running the trains between Anderson and Pendleton) and "repairs of the road-way," amounting in the aggregate to \$188,580.

In the sum total of the expenditures, you charge to the cost of the work in South Carolina and Georgia \$166,666, the total cost for engineering on the whole road from Anderson to Knoxville. But you deduct from this sum what you are pleased to allow for engineering in North Carolina and Tennessee \$53,780, leaving charged to the cost of the road in South Carolina and Georgia for engineering \$112,700. The just apportionment of engineering would be in the ratio of the length of the road. It is 69 miles long in South Carolina and Georgia, and 126 miles long in North Carolina and Tennessee. If engineering is charged in this proportion the sum to be charged against North Carolina and Tennessee would be \$107,520. You have allowed for engineering in these States only \$53,780, showing an overcharge in round numbers to the cost of the work in South Carolina and Georgia of \$54,000. If this is added to \$188,580 the sum will show an overcharge in your statement to the cost of the work in South Carolina and Georgia, of more than \$242,000.

The next item of overcharge in your statement of the cost of the road in South Carolina and Georgia, is the addition of \$149,123 to the sum total of the expenditures in the Treasurer's report of 1859.

Not content with charging to the cost of the road in South Carolina and Georgia the sum total of expenditures on every account, from the date of the charter to the first of November, 1859, you pick out of the column of "Receipts" an item for "reserved in Cash, Bonds and Stocks, for the completion of Contracts," \$149,123--and add that sum to the sum total of expenditures. Work done cannot be entered in the column of receipts. This would make the Treasurer a debtor to the Company to the amount of the entry, if it was not balanced by an entry in the other column. Accordingly, the item of \$149,123 is included in the sum of \$2,078,000, for construction; and the entry of \$149,123, in the column of receipts, is explained as being "reserved as security for the performance of Contracts," that is, received or retained by the Treasurer for the Contractors, to be paid to them when they should have performed their contracts. It cannot be retained for the Contractors, unless they had done work to that amount. This charge against the Treasurer must be balanced by an entry in the other column, and is included in the item for construction. The fact is, and the entries in the Treasurer's account, are in conformity with the fact, that \$2,078,320 does comprehend all the work that was done to the date of the report. In the first paragraph of your letter when you refer to the Treasurer's account for 1856, you say: "I find, up to the first of November, 1856, there was paid out and due for work \$1,102,000." When you take up the corresponding item in the account for 1859, you say "there was actually paid out" \$2,594,000.

In the column of receipts, in the account for 1856, there is an entry, in the very words of the entry of \$149,123, in the column of receipts for 1859; yet you did not, in your statement for 1856, add the amount of that entry to the sum total of expenditures. It was a curious freak of memory, that in the short space of time occupied in writing your letter, what you understood when you referred to the Treasurer's report for 1856, you forgot before you referred to his report for 1859.

You have, therefore, overcharged to the cost of construction in South Carolina and Georgia, the sum of \$149,123, when you added that amount to the sum total of expenditures.

By your own statement you admit that the cost of the work done in Tennessee is included in the sum total of expenditures which you have charged to the cost of the road in South Carolina and Georgia.

You make your own estimate of what was the cost of the work in Tennessee and state it to be \$166,666. This amount you accordingly deduct from what you charge to have been the cost of the work in South Carolina and Georgia. You should have deducted \$302,000, which was, at least, the cost of the work in Tennessee. It may be more, but from an examination of the books I am sure it is not less than that sum. The difference of what you do deduct from the cost of the road in South Carolina and Georgia, and the actual cost, which should be deducted is \$136,000. This is another overcharge in your statement.

Your mode of attaining the cost of the road in Tennessee cannot be passed without remark. You say the Treasurer's report does not state the amount. But you assume two-thirds of \$250,000, the County and individual subscription in Tennessee, which is \$166,666, to be the cost of the work in Tennessee. The Reports would have shown you that, in order to comply with the conditions of the Tennessee charter and of the Act granting State aid, seventeen miles of the road out from Knoxville had been nearly finished. You might have seen in the Report of 1856, Col. Gwynn's estimate of the cost of the grading in Tennessee to be \$757,000, and of the whole road in Tennessee \$1,537,000, and also that the section of seventeen miles, which was nearly completed, while it is only thirty per cent of the length of the road, is estimated to cost forty-one per cent of the entire cost. Forty-one per cent of the grading would be \$310,000. If you had used these Reports, you might have made a nearer estimate than you have done.

When to \$242,000, the amount of overcharges, before stated, are added \$149,000 and \$136,000, they exhibit an aggregate of errors and overcharges of \$527,000, in your statement of 600,000 as the "excess of cost over the estimate (for South Carolina and Georgia,) up to December, 1859."

If Col. Gwynn's estimate, in 1859, of the cost of completing the road from Anderson to Clayton did not include the Whitmire fill, your estimate of the cost of completing the road from Clayton to the North Carolina line may be correct. But if the Whitmire fill is included in that estimate, it is probable \$10,000 per mile will complete the road; for the grading from Clayton to the North Carolina line is very light, and so nearly finished that the cost of completing it must be very inconsiderable. In this case, \$15,000 more must be added to the sum of your errors.

I expect you to reply that my exhibition of errors does not apply to your statement; that what you intended to show is not that the actual cost of the work in South Carolina and Georgia exceeded the estimated cost, but that the expenditures for and about the work in South Carolina and Georgia exceeded the estimate of the cost of the road in those States. It is precisely that I have a right to complain as unfair. You profess to make a statement of the cost of the work compared with the estimate, and yet you charge to the cost of the work not only the expenditures for its construction, but also, the sum total of all the extraordinary and contingent expenses of the whole undertaking from the date of the charter to December, 1859. In other words, your statement professes to exhibit one thing, but, in reality, it exhibits another thing, very different from that which is professed.

You cannot complain if I have taken you at your word, and corrected your statement accordingly.

But, taking your statement for what you intend it to be, viz: an exhibit of the excess of expenditure for the work in South Carolina and Georgia over the estimate of cost in those States, I will show that your errors are little less in number and amount than the errors which have been pointed out.

From the \$600,000, then, taken as the excess of expenditure on the work in South Carolina and Georgia, you must deduct the overcharge to the work of \$149,129, and also the overcharge of \$136,000, which results from your short estimate of the work in Tennessee, and also \$54,000 you overcharge for engineering in South Carolina and Georgia. To these sums must be added the following items, which, in the Treasurer's report, are included in the sum total of \$2,594,712, which sum total, in your statement, is charged as the amount of the cost of the work in South Carolina and Georgia: First, you charge the total of "expense, salaries, legal advice, suit of Bangs & Co., \$79,289," to South Carolina and Georgia. These charges are for the common benefit and defence of the roads of each State, and, like engineering, should be charged in the proportion of the length of the road in each State. The portion of South Carolina and Georgia being in the ratio of 69 miles to 126, would be \$28,000. In this item you have overcharged \$51,000. The cost of the right of way in North Carolina and Tennessee, \$9,988, which you have charged to South Carolina and Georgia, is a manifest overcharge. So is the amount "due by sundry Contractors," \$9,311. This amount being for advances or loans to them on the security of their work, was refunded when payment was made to them for future work. So, also, you have wrongly charged "transportation expenses" \$4,102, being the expense of running the road between Anderson and Pendleton, and the "repairs of the road," \$1,701. Against these two last charges you will find on the opposite column "received" for transportation \$9,345. You have also charged the amount "due by Anson Bangs & Co., \$2,082." In the opposite column you will find an entry of "interest due to Anson Bangs & Co., \$633, and immediately above that entry another of "interest in suspense" \$1025. This is also due to A. Bangs & Co. It was retained on notice of an adverse claim which was afterwards abandoned. These items are a set off against the \$2982 due by A. Bangs & Co., and make another item of overcharge to the amount of \$1688.

"Loss on the sale of bonds and stocks," \$37,380, you also charge as an expenditure for the road in South Carolina and Georgia. It could not be expended for anything, for it was never received. The State and City of Charleston paid their subscription in bonds at par. The discount on the sale of the bonds was a short payment of subscription. That is another overcharge.

You also charge interest on mortgage bonds, \$44,705, to the cost of the road in South Carolina and Georgia. This sum was certainly not expended in payment of work. It must appear in some account of the Company, but is out of place in the account of expenditures. It is an item similar to discount on the sale of bonds. It is not received, nor is it expended on the road, and cannot be charged to expenditures for the work. If the interest paid on bonds is to be charged to the cost of the work, "construction" account could not be closed until the bonds are paid.

For, no reason can be given why the charge of interest, if made to the cost of the work, should cease when the road is finished. If interest on money borrowed is to be charged as an expenditure for the work, so, also, should interest on the capital stock paid in be also added to expenditure. If the stockholders borrow one hundred thousand dollars on bonds, they pay interest on that amount. If they pay up capital stock to that amount they lose the interest on it. There is no more reason to charge interest on the bonds for money borrowed to the cost of the work, than to charge interest on capital paid in. So that you might have made a much more flagrant case of the "excess of expenditure for the work" in South Carolina and Georgia, "over the estimate," if you had added the interest on the capital stock paid in, as well as the interest on bonds.

The aggregate for all the overcharges for expenditures on account of the work in South Carolina and Georgia, which I have shown to be contained in your statement of the "excess of cost over the estimate," amounts to \$498,875. When this amount is deducted from your figures, your statement is pitifully reduced. The whole evidence on which I have made my statement of overcharges is derived from the reports to which you refer and your own statement, except only the cost of the road in Tennessee. If there is any error in my statement, it is open to correction by every reader.

EDWARD FROST.

Betting is immoral, but now can the man who bets, be any worse than the man who is no better.

## The True Wisdom.

A man may know all about the rocks, and his heart remain as hard as they are; a man may know all about the winds, and be the sport of passions as fierce as they; a man may know all about the stars, and his fate be the meteor's, that after a brief and brilliant career, is quenched in eternal night; a man may know all about the sea, and his soul resemble its troubled waters, which cannot rest; a man may know how to rule the spirits of the elements, yet know not how to rule his own; a man may know how to turn aside the flashing thunderbolt, but not the wrath of God from his own guilty head; he may know all that La Place knew--all that Shakespeare knew--all that Watt knew--all that the greatest geniuses have known; he may know all mysteries and all knowledge, but if he does not know his Bible, what shall avail? I take my stand by the bed of a dying philosopher as well as of a dying miser, and ask of the world's wisdom as of the world's wealth, "What shall it profit a man if he gain the whole world and lose his own soul?"

I despise not the lights of science, but they burn in a dying chamber as dim as its candles. They cannot penetrate the mists of death, nor light the foot of the weary traveller on his way in that valley through which we have all to pass. Commend me, therefore, to the light which illumines the last hour of life--commend me to the light that can irradiate the face of death--commend me to the light that, when all others are quenched, shall guide my foot to the portals of that blessed world where there is no need of the sun, and no need of the moon, and no need of created lights, for God and the Lamb are the light thereof. Brethren, leave others to climb the steep of fame--brother, sister, put your feet upon the ladder that scales the sky; nor mind though your brows are never crowned with fading bays, if you win, through faith in Jesus, the crown of eternal life.

MATERNAL INFLUENCE.--The biography of almost any person, faithfully written, would ascribe to a mother's influence the moulding, not only of youthful character, but the more matured forms of mental and moral development in after life. Indeed, a vast majority of our greatest and best men have traced to the early counsels of maternal affection much of the good influence and right action which characterized their after-course. Nor has this been confined to the more elevated or well-educated classes in society; but the humblest abode of honest poverty has often sent forth, from maternal lips, the soundest of life's lessons, and the most abiding and most blessed of its influences.

When daily toil or absence, chilling indifference to domestic duties, or beastly intoxication, even, have dried up all the springs of a father's love--rendering his influence negatively of no good account, but positively of evil, and often of atrocious example--the mother, dispirited and broken-hearted though she may be as a wife, still, as a mother, has often proved herself, under Heaven, the guardian angel of an otherwise abandoned and desolate household.

The influence thus shed is often the almost hopeless "casting of bread upon the waters." It is often not found in any of its favorable developments, until "after many" very many "days." The cares of the world, and the evil examples of it--the bustling and besieging sins of individuals and of communities--the counteracting example, perhaps, of a father's life and conversation--often choke the word of a faithful mother and destroy its vitality. But not unfrequently it will be found, like seed long buried in the earth, to spring up to remembrance in after-life--and the counsel imparted to the "infant of days" be found to influence and perhaps control the whole destiny of the man of years and gray hairs.

Here is a very singular sentence:

"Sator arepo tenet opera rotas."

1. This spells backward and forward all the same.
2. Then taking all the letters of each word spells the first word.
3. Then taking all the second letters of each word spells the first word.
4. Then all third, and so on through the fourth and fifth.
5. Then commencing with the last letter of each word spells the last word.

Love may exist without jealousy, although this is rare; but jealousy may exist without love, and this is common.

The greater part of men live by faith in powerful men. A small number of individuals lead the whole human race--Vinet.

## Humors of the Census.

Although the marshals engaged in taking the census sometimes experience annoyances, yet they occasionally meet with persons who afford them no little amusement. Their task is often a hard one, and exposes them to charges of impertinence from those who really do not understand the importance of "numbering the people." One of the marshals of New Jersey, whose field of operations is in the interior, at a place somewhat remote from railroad depots found considerable difficulty in getting information from an "ancient maiden lady" whom he had addressed on the subject.

"Taking the senses, air you? Well, I reckon you can't take none here." She was indignant at his first remark. "Taint none of your business who lives here or who owns this place. It's paid for, and every cent of tax on it tew. Taint best for you tew come snooping around to find out matters that don't consarn you."

Her body, interposed at the doorway, although thin and wiry, prevented his passage into the house. The marshal would gladly have taken a seat, but she offered no such luxury to her inquisitor. "Hev I ever been marrit? Well, what next I wonder. Perhaps you'd like to have our pedegree right down from Adam. But you can't! I spect you're some fellow from York, come out to seek whom you may devour. You'd better go back again! Take our senses, indeed!"

The marshal tried to explain matters, to give her to understand the necessity and requirements of the law, and particularly to convince her that he was not a resident of Gotham. He utterly failed, however, for his next question only increased her anger. "Hev I got any children! Why you impertinent puppy, how dare you asperse my character? Here hev I lived for forty-eight years, and never been ten mile from home. Ef you doubt my respectibility, you'd better go to our minister, he knows all about me; he lived here when I was born; he knows that all I possess in the world is this farm and the two houses down in the village, worth altogether about fifteen thousand dollars. He can tell you that I lived with my father till he died, having no brothers and sisters, and that I never was marrit, and haint got no children; he is well acquainted with the folks living with me, which is a little girl, a farm man and a big stout Irish girl I'm a woman of few words and don't allow meddlers."

The good woman had now worked herself into a passion, and turning away slammed the door in his face. From her remarks, however, he gained the following facts: "Miss Abigail--; forty-eight; never married; has no children; property worth \$15,000; has no brothers or sisters; carries on farming;" which after all was about all the information he cared to possess.

ALL FOR THE BEST.--Blessed are they that are blind, for they shall see no ghosts. Blessed are they that are deaf, for they need never to lend any money, nor listen to any tedious stories.

Blessed are they that are afraid of thunder for they shall hesitate getting married, and keep away from political meetings.

Blessed are they that are ignorant, for they are happy in thinking that they know everything.

Blessed is he that is ugly in form and features, for the girls shan't molest him.

Blessed is she who would get married but can't, for the consolations of the gospel are hers.

Blessed are the orphan children, for they have no mother to spank them.

If Philanthropy is properly defined to be a love of mankind, most women have an unequivocal title to be considered philanthropists.

"I fear," said a certain curate to his flock, "when I explained to you in my last sermon, that philanthropy was love of our species, you must have understood me to say 'specie,' which may account for the smallness of the collection. I hope you will prove by your present contribution that you no longer labor under the same mistake."

"My brudders," said a waggish colored man to a crowd, "in all affliction, in all your troubles, dar is one place you can always find sympathy." "Whar," shouted several. "In de dictionary," he replied, rolling his eyes towards the sky.

A medical journal says that single women have the headache more than married one. That may be; but don't married men have the headache oftener than single ones?

It is chiefly young ladies of a narrow understanding who wear shoes too tight for them.